

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	<b>Special Revenue</b>				
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>	<b>SW Wash Fair</b>
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 234,255	\$ -	\$ 121,391	\$ 5,544	\$ 300
Investments	230,140	250,434	116,978	5,343	27,423
Taxes Receivable	-	9,416	12,016	-	-
Accounts Receivable	-	-	1,343	-	10,720
Interest Receivable	-	28	-	-	-
Other Current Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governmental Units	27,461	-	401,311	-	-
Notes/Contracts Receivable	-	-	-	-	-
Prepays	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 491,856</b>	<b>\$ 259,878</b>	<b>\$ 653,039</b>	<b>\$ 10,887</b>	<b>\$ 38,443</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 2,362	\$ 4,931	\$ 161,670	\$ 4,146	\$ 6,765
Due to Other Funds	303	261	1,821	-	4,918
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	143,808	-	-
Accrued Employee Benefits	11,326	-	26,112	-	9,250
Unearned Revenue	-	-	70	-	19,315
Custodial Accounts	-	-	-	-	7,892
Long-Term Liabilities:					
Deferred Revenue	-	9,416	12,016	-	-
<b>Total Liabilities</b>	<b>13,991</b>	<b>14,608</b>	<b>345,497</b>	<b>4,146</b>	<b>48,140</b>
<b>Fund Balances</b>					
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted: Special Revenue	-	245,270	449,054	-	-
Restricted: Debt Service	-	-	-	-	-
Assigned	477,865	-	(141,512)	6,741	(9,697)
Unassigned	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>477,865</b>	<b>245,270</b>	<b>307,542</b>	<b>6,741</b>	<b>(9,697)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 491,856</b>	<b>\$ 259,878</b>	<b>\$ 653,039</b>	<b>\$ 10,887</b>	<b>\$ 38,443</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2011**

	Special Revenue				
	Communi- cations	Treasurer's O & M	Drug Control	Chemical Dependency Mental Health Therapeutic Court	Community Development
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ -	\$ -	\$ 919	\$ 39,297	\$ 65,631
Investments	1,004,450	122,136	885	37,868	63,052
Taxes Receivable	-	85,893	-	-	-
Accounts Receivable	1,581	29	-	-	28,358
Interest Receivable	104	13	-	-	-
Other Current Receivables	-	-	-	-	-
Due from Other Funds	30	-	-	-	8,774
Due from Other Governmental Units	52,114	-	-	74,072	-
Notes/Contracts Receivable	-	-	-	-	-
Prepays	7,885	-	-	-	78
<b>Total Assets</b>	<b>\$ 1,066,164</b>	<b>\$ 208,071</b>	<b>\$ 1,804</b>	<b>\$ 151,237</b>	<b>\$ 165,893</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 8,347	\$ 9	\$ -	\$ -	\$ 11,110
Due to Other Funds	1,878	24	-	-	5,775
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	6,208
Accrued Employee Benefits	122,463	4,093	-	-	60,530
Unearned Revenue	432	-	-	-	-
Custodial Accounts	-	-	-	-	23,193
Long-Term Liabilities:					
Deferred Revenue	-	85,893	-	-	-
<b>Total Liabilities</b>	<b>133,120</b>	<b>90,019</b>	<b>-</b>	<b>-</b>	<b>106,816</b>
<b>Fund Balances</b>					
Fund Balances:					
Nonspendable	7,885	-	-	-	78
Restricted: Special Revenue	-	118,052	1,804	151,237	-
Restricted: Debt Service	-	-	-	-	-
Assigned	925,159	-	-	-	58,999
Unassigned	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>933,044</b>	<b>118,052</b>	<b>1,804</b>	<b>151,237</b>	<b>59,077</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,066,164</b>	<b>\$ 208,071</b>	<b>\$ 1,804</b>	<b>\$ 151,237</b>	<b>\$ 165,893</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	<b>Special Revenue</b>				
	<b>Chehalis Basin Flood Authority</b>	<b>Forest Counties</b>	<b>Distressed Counties</b>	<b>REET E-Technology</b>	<b>Dispute Resolution</b>
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 60,165	\$ 15,303	\$ 1,364,961	\$ 20,158	\$ 12,167
Investments	57,978	14,746	2,188,735	19,426	11,724
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interest Receivable	-	-	94	-	-
Other Current Receivables	-	-	12,652	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governmental Units	150,290	104,850	68,466	-	-
Notes/Contracts Receivable	-	-	559,219	-	-
Prepays	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 268,433</b>	<b>\$ 134,899</b>	<b>\$ 4,194,127</b>	<b>\$ 39,584</b>	<b>\$ 23,891</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 108,510	\$ -	\$ 18,750	\$ -	\$ 4,225
Due to Other Funds	5,049	-	-	-	-
Interfund Loans payable	150,000	-	-	-	-
Due to Other Governmental Units	-	-	11,374	-	-
Accrued Employee Benefits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>263,559</b>	<b>-</b>	<b>30,124</b>	<b>-</b>	<b>4,225</b>
<b>Fund Balances</b>					
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted: Special Revenue	4,874	134,899	4,164,003	39,584	-
Restricted: Debt Service	-	-	-	-	-
Assigned	-	-	-	-	19,666
Unassigned	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>4,874</b>	<b>134,899</b>	<b>4,164,003</b>	<b>39,584</b>	<b>19,666</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 268,433</b>	<b>\$ 134,899</b>	<b>\$ 4,194,127</b>	<b>\$ 39,584</b>	<b>\$ 23,891</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	Special Revenue				
	Comm Dev Block Grant	Grant Award	Auditor's O & M	Criminal Drug Investigation	Gambling and Fraud Enforce.
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 16,790	\$ 24,134	\$ -	\$ 11,000	\$ -
Investments	16,179	23,256	434,803	134,104	349,370
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	134	-	-
Interest Receivable	-	-	50	14	39
Other Current Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governmental Units	-	-	41	-	-
Notes/Contracts Receivable	-	-	-	-	-
Prepays	-	19	7,047	-	-
<b>Total Assets</b>	<b>\$ 32,969</b>	<b>\$ 47,409</b>	<b>\$ 442,075</b>	<b>\$ 145,118</b>	<b>\$ 349,409</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 32,969	\$ -	\$ -	\$ 742	\$ 4,146
Due to Other Funds	-	9	17	-	7,170
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	-	2,113	-	236
Unearned Revenue	-	-	-	-	-
Custodial Accounts	-	-	-	655	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>32,969</b>	<b>9</b>	<b>2,130</b>	<b>1,397</b>	<b>11,552</b>
<b>Fund Balances</b>					
Fund Balances:					
Nonspendable	-	19	7,047	-	-
Restricted: Special Revenue	-	47,381	432,898	143,721	337,857
Restricted: Debt Service	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>-</b>	<b>47,400</b>	<b>439,945</b>	<b>143,721</b>	<b>337,857</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 32,969</b>	<b>\$ 47,409</b>	<b>\$ 442,075</b>	<b>\$ 145,118</b>	<b>\$ 349,409</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	<b>Special Revenue</b>		
	<b>Public Health</b>	<b>Stadium</b>	<b>Totals</b>
<b>Assets</b>			
Current Assets:			
Cash & Cash Equivalents	\$ 167,051	\$ -	\$ 2,159,066
Investments	160,448	433,060	5,702,538
Taxes Receivable	-	-	107,325
Accounts Receivable	5,927	-	48,092
Interest Receivable	-	47	389
Other Current Receivables	-	-	12,652
Due from Other Funds	32,604	-	41,408
Due from Other Governmental Units	200,501	13,451	1,092,557
Notes/Contracts Receivable	-	-	559,219
Prepays	434	1,118	16,581
<b>Total Assets</b>	<b>\$ 566,965</b>	<b>\$ 447,676</b>	<b>\$ 9,739,827</b>
<b>Liabilities and Fund Balance</b>			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 17,097	\$ 47,618	\$ 433,397
Due to Other Funds	9,674	-	36,899
Interfund Loans payable	-	-	150,000
Due to Other Governmental Units	-	-	161,390
Accrued Employee Benefits	101,900	-	338,023
Unearned Revenue	124,934	-	144,751
Custodial Accounts	-	-	31,740
Long-Term Liabilities:			
Deferred Revenue	-	-	107,325
<b>Total Liabilities</b>	<b>253,605</b>	<b>47,618</b>	<b>1,403,525</b>
<b>Fund Balances</b>			
Fund Balances:			
Nonspendable	434	1,118	16,581
Restricted: Special Revenue	-	398,940	6,669,574
Restricted: Debt Service	-	-	-
Assigned	312,926	-	1,650,147
Unassigned	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>313,360</b>	<b>400,058</b>	<b>8,336,302</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 566,965</b>	<b>\$ 447,676</b>	<b>\$ 9,739,827</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	Debt Service				
	2003 Bond Redemption	1999 Bond Redemption	2005 Bond Redemption	2010 Bond Redemption	Total
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300
Investments	932	4,176	3,915	1,253	10,276
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interest Receivable	-	-	1	-	1
Other Current Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-
Notes/Contracts Receivable	-	-	-	-	-
Prepays	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 932</b>	<b>\$ 4,176</b>	<b>\$ 3,916</b>	<b>\$ 2,553</b>	<b>\$ 11,577</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted: Special Revenue	-	-	-	-	-
Restricted: Debt Service	932	4,176	3,916	2,553	11,577
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>932</b>	<b>4,176</b>	<b>3,916</b>	<b>2,553</b>	<b>11,577</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 932</b>	<b>\$ 4,176</b>	<b>\$ 3,916</b>	<b>\$ 2,553</b>	<b>\$ 11,577</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2011*

	Capital Projects			Total Nonmajor Governmental Funds
	Land Acquisition	Vader Water System Imp.	Totals	
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ -	\$ 29,117	\$ 29,117	\$ 2,189,483
Investments	1,087,592	28,059	1,115,651	6,828,465
Taxes Receivable	-	-	-	107,325
Accounts Receivable	13,778	-	13,778	61,870
Interest Receivable	6,874	-	6,874	7,264
Other Current Receivables	-	-	-	12,652
Due from Other Funds	-	-	-	41,408
Due from Other Governmental Units	-	52,586	52,586	1,145,143
Notes/Contracts Receivable	-	-	-	559,219
Prepays	-	-	-	16,581
<b>Total Assets</b>	<b>\$ 1,108,244</b>	<b>\$ 109,762</b>	<b>\$ 1,218,006</b>	<b>\$ 10,969,410</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ 42,366	\$ 42,366	\$ 475,763
Due to Other Funds	-	67,396	67,396	104,295
Interfund Loans payable	-	-	-	150,000
Due to Other Governmental Units	-	104	104	161,494
Accrued Employee Benefits	-	-	-	338,023
Unearned Revenue	-	-	-	144,751
Custodial Accounts	-	-	-	31,740
Long-Term Liabilities:				
Deferred Revenue	-	-	-	107,325
<b>Total Liabilities</b>	<b>-</b>	<b>109,866</b>	<b>109,866</b>	<b>1,513,391</b>
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	-	-	-	16,581
Restricted: Special Revenue	-	-	-	6,669,574
Restricted: Debt Service	-	-	-	11,577
Assigned	1,108,244	(104)	1,108,140	2,758,287
Unassigned	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>1,108,244</b>	<b>(104)</b>	<b>1,108,140</b>	<b>9,456,019</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,108,244</b>	<b>\$ 109,762</b>	<b>\$ 1,218,006</b>	<b>\$ 10,969,410</b>

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